IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: William P. Smith et al.

Serial No. 09/680,737

Group Art Unit: 2661

Filed: October 6, 2000

Title: METHOD OF DECODING TWO-CHANNEL MATRIX ENCODED AUDIO TO

RECONSTRUCT MULTICHANNEL AUDIO

Assistant Commissioner for Patents Washington, D.C. 20231

INFORMATION DISCLOSURE STATEMENT UNDER 37 C.F.R. §1.97(b)

Sir:

Pursuant to 37 C.F.R.§§ 1.56 and 1.97(b), applicants bring to the attention of the Examiner the documents listed on the attached Form PTO-1449. This Information Disclosure Statement is being filed within three months of the filing of the above referenced application or before the mailing date of a first Office Action on the merits for the abovereferenced application.

Copies of the listed documents are attached.

Applicants respectfully request that the Examiner consider the listed documents and evidence that consideration of relevant portions thereof by making appropriate notations on the attached form.

This submission does not represent that a search has been made or that no better art exists and does not constitute an admission that each or all of the listed documents are material or constitute "prior art". If the Examiner applies any of the documents as prior art against any claim in the application and applicants determine that the cited documents despite constitute "prior art" under United States law, applicants reserve the right to present to the Office the relevant facts and law regarding the appropriate status of such documents.

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Assistant Commissioner of Patents and Trademarks, Washington, D.C. 20231 on

Date

Marianne Middleton



documents be applied against the claims of the present application.

Applicants further reserve the right to take appropriate action to establish the patentability of the disclosed invention over the listed documents, should one or more of the

Respectfully submitted,

January 11, 2001

William L. Johnson Registration No. 41,876 Attorney for Applicant

KOPPEL & JACOBS 555 St. Charles Drive, Suite 107 Thousand Oaks, California 91360 (805) 373-0060 M1-262-23-232IDS-1.97(b).doc